

The Commonwealth of Massachusetts



Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

JOYCE HAMBERS
COMMISSIONER

July 22, 1982

You represent a husband who intends to seek a judgment from the Massachusetts probate court that he has been deserted by his wife or that he is living apart from her for justifiable cause, as provided in General Laws Chapter 209, Section 36. You inquire whether he may then claim single status on his Massachusetts income tax return.

General Laws Chapter 62, Section 1(g) states that "an individual legally separated from his spouse under a decree of divorce or of separate maintenance shall not be considered as married."

Based on the foregoing it is ruled that a husband who obtains a judgment from the probate court that he is living apart from his wife for justifiable cause may file his Massachusetts income tax return as a single individual.

Very truly yours,

Joyce Hambers
Commissioner of Revenue

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